

Report on the

**Forestry Commission
State of Alabama
Montgomery, Alabama**

October 1, 2017 through September 30, 2021

Filed: November 18, 2022



**Department of
Examiners of Public Accounts**

**401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov**

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Alabama Forestry Commission, Montgomery, Alabama, for the period October 1, 2017 through September 30, 2021, by Examiners Emily Christine Kilpatrick, and Amari Newsome. I, Emily Christine Kilpatrick, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Emily Christine Kilpatrick

Emily Christine Kilpatrick
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

EXAMINER'S SUMMARY

**Forestry Commission
October 1, 2017 through September 30, 2021**

PURPOSE AND SCOPE OF EXAMINATION

This report presents the results of an examination of the Forestry Commission (the "Commission") and a review of the Commission's compliance with applicable laws and regulations of the State of Alabama. This examination was conducted in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12. The examination was performed to determine whether the public officers, agents, and employees of the Commission properly and lawfully accounted for all money and other public assets, or resources received, disbursed, or in the custody of the Commission.

The examination included procedures to determine whether the Commission complied with the state laws and regulations that pertain to financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. The Commission's internal control policies and procedures relating to the areas listed above were also reviewed; however, this examination did not encompass managerial and operational matters, such as whether the Commission accomplished its mission or its regulatory, enforcement, investigative, or other oversight activities in an efficient, fair, timely, or legal manner.

The mission and purpose of the Commission are described in the accompanying [Agency Overview](#). The Commission's financial information for the examination period is shown on [Exhibits 1, 2, 3, 4 and 5](#).

RESULTS OF THE EXAMINATION

Findings

The following instances of noncompliance with State laws and regulations and other matters were found during the examination as shown on the Schedule of State Legal Compliance and Other Findings and they are summarized below.

- ◆ **2021-001:** The Commission did not report property purchased to the State Auditor's Office.
- ◆ **2021-002:** The Commission did not deposit cash and checks in a timely manner.
- ◆ **2021-003:** The Commission did not adopt a rule to set fees for direct landowner services or permit fees for a state forest.
- ◆ **2021-004:** The Commission incorrectly entered the number of months of state service into the Government Human Resources System for an employee resulting in the employee receiving a longevity payment in error.
- ◆ **2021-005:** The Commission did not record the correct leave progression start date for one employee in the Government Human Resources System resulting in the employee's annual leave balance being overstated. This was previously reported as Finding 2017-002.
- ◆ **2021-006:** The Commission did not submit vacancy notices to the Secretary of State for seven commission members whose terms expired.

CHARGE AGAINST EMPLOYEE

As reflected on [Exhibit 7](#), an employee was improperly paid a longevity bonus. A letter was sent to the employee requesting \$554.10 be reimbursed to the Commission. The employee failed to appear at a meeting with the Chief Examiner and show just cause as to why the amount charged should not be repaid. Relief was denied for the charge as evidenced by the [Order of the Chief Examiner](#). The charge remaining due and unpaid, this report will be certified to the Attorney General for collection.

EXIT CONFERENCE

Commission members and the State Forester were invited to attend an exit conference held on October 25, 2022. Individuals in attendance were Rick Oates, State Forester; William H. Brantley, Jr., Assistant State Forester; Dana Stone, Management Division Director; Scott L. Rouse, General Counsel; Donna Snyder, Accounting Director; and Nicole Horn, Executive Secretary, along with Robin Hutcheson, Christine Kilpatrick and Amari Newsome from the Department of Examiners of Public Accounts. Commissioners Chris Langley and Joe Twardy attended by telephone.



Department of
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AGENCY OVERVIEW

Forestry Commission
October 1, 2017 through September 30, 2021

The Forestry Commission (the “Commission”) operates under the provisions of the *Code of Alabama 1975*, Sections 9-3-1 through 9-3-20, Sections 9-13-1 through 9-13-227, and Sections 9-13-270 through 9-13-274, for the purpose of administering and enforcing timber and forestry laws. The Commission maintains, supervises, operates, and controls state forests and is also responsible for the control of forest fires. The Commission Members and Official in charge of governance of the Commission are shown on [Exhibit 6](#).

Additional information regarding the Forestry Commission is located on their website at <https://forestry.alabama.gov>.

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*Schedule of State Legal
Compliance and Other Findings*

Schedule of State Legal Compliance and Other Findings
October 1, 2017 through September 30, 2021

Ref. No.	Finding/Noncompliance
2021-001	<p><u>Finding:</u></p> <p>The Commission did not assign a property number, affix a property number and barcode label, and report the receipt of a Telex Audio Enclosure purchased November 14, 2017, for \$2,196.48 to the State Auditor’s Office. The property was assigned a property number and added to the Commission’s property inventory listing August 9, 2022. As a result, the State Auditor’s Office was unaware of the purchase and the property could be subject to loss or theft.</p> <p>The Office of the Alabama State Auditor’s Property Inventory Manual, Section V.B.1 states, “Within 30 days of receiving an item of furniture or equipment having a value of \$500 or more; any item deemed sensitive by Chief, Property Division, State Auditor’s Office; and all weapons; by purchase, transfer from another agency, or donation, the Property Manager shall take the following actions:</p> <ul style="list-style-type: none">(a) Assign a state property number(b) Affix a property inventory and bar code label on the item(c) Report receipt of the item to the State Auditor’s Office using an automated system.” <p>Additionally, the <i>Code of Alabama 1975</i>, Section 36-16-9, requires the Department of Examiners of Public Accounts to compare the inventory of personal property of the Commission kept by the Property Inventory Control Division of the State Auditor’s Office with personal property in the custody of the Commission.</p> <p>Nonconsumable personal property in the custody of the Commission was compared with the property records maintained by the Property Inventory Control of the State Auditor’s Office. Testing revealed that management did not update the Commission’s property records when purchases were made to help protect the Commission’s property from loss or theft.</p> <p><u>Recommendation:</u></p> <p>The Commission should assign property numbers, affix property labels, and report all items with a value of \$500 or more to the State Auditor’s Office within 30 days of receiving the items.</p>

Schedule of State Legal Compliance and Other Findings
October 1, 2017 through September 30, 2021

Ref. No.	Finding/Noncompliance
2021-002	<p><u>Finding:</u> Cash and checks collected for fishing permits at a State Forest were not deposited in a timely manner. Sixty-five bank deposits were reviewed. Twenty-nine of the bank deposits consisting of cash and checks totaling \$2,688.30 were deposited sixteen to eighty-five business days after receipt resulting in an increased risk of loss or misuse of state funds.</p> <p>The <i>Code of Alabama 1975</i>, Section 9-13-4, gives the Commission the authority to collect and deposit fees in the State Treasury. Therefore, to fulfill this responsibility, it is incumbent upon the management of the Commission to establish, implement and maintain policies and procedures to ensure that money collected is deposited in a timely manner. The Commission did not have adequate policies and procedures in place to ensure that money collected is deposited in a timely manner.</p> <p><u>Recommendation:</u> The Commission should implement and maintain policies and procedures to ensure that money collected is deposited in a timely manner.</p>

Schedule of State Legal Compliance and Other Findings
October 1, 2017 through September 30, 2021

Ref. No.	Finding/Noncompliance
2021-003	<p><u>Finding:</u> The Commission has not adopted an administrative rule to set the following fees for direct landowner services or permit fees for a state forest as follows:</p> <ul style="list-style-type: none"> ◆ Site Preparation Burns – \$25.00 per acre ◆ Understory Burn – \$20.00 per acre ◆ Farm Tractor or Equivalent – \$100.00 per hour ◆ Medium Tractor or Equivalent – \$125.00 per hour ◆ Large Tractor or Equivalent – \$160.00 per hour ◆ Disking – \$375.00 minimum ◆ Drone Aerial Mapping – \$150.00 for 75 acres or less, additional acres \$1 each ◆ Drum Chopping (NW AL only) – \$185.00 per acre (*) ◆ Permit Fee for a State Forest – \$2.00 ◆ Senior Permit Fee for a State Forest – \$1.00 <p>(*) Mileage rate \$5/mile, charged for delivery of drum and tractor for landowners choosing to rent only the drum. Rate is \$15/acre plus mileage.</p> <p>As a result of not adopting an administrative rule, fees may be established without public inspection and indexed as required by the Administrative Procedures Act.</p> <p>The <i>Code of Alabama 1975</i>, Section 41-22-4(b), states “No agency rule, order, or decision shall be valid or effective against any person or party nor may it be invoked by the agency for any purpose until it has been made available for public inspection and indexed as required by this section and the agency has given all notices required by Section 41-22-5.”</p> <p><u>Recommendation:</u> The Commission should adopt an administrative rule to set fee amounts for landowner services and permits.</p>

Schedule of State Legal Compliance and Other Findings
October 1, 2017 through September 30, 2021

Ref. No.	Finding/Noncompliance
2021-004	<p><u>Finding:</u> The Commission incorrectly entered the number of months of state service into the Government Human Resources System, the State of Alabama’s payroll/personnel system, for an employee resulting in the employee receiving a \$554.10 longevity payment prior to serving in state government for a total of five years. This amount is reflected as a charge against the employee on Exhibit 7.</p> <p>The <i>Code of Alabama 1975</i>, Section 36-6-11(a), states that an employee is entitled to receive \$600.00 longevity pay on the first payday of December each year after the employee has served for a total period of five years and shall receive the payment until the tenth year of total service.</p> <p><u>Recommendation:</u> The Commission should ensure that employees are paid the correct longevity payments for the number of years of state service.</p>
2021-005	<p><u>Finding:</u> The Commission did not compute and verify the service date for an employee correctly. As a result, the employee’s leave progression start date was incorrectly entered into the Government Human Resources System, the State of Alabama’s payroll/personnel system, and the employee accrued an additional 52 hours of annual leave hours in error. When notified of the discrepancy, the Commission corrected the employee’s service date and adjusted the annual leave balance. This finding was previously reported as Finding 2017-002.</p> <p>The <i>Code of Alabama 1975</i>, Section 36-26-35(b) provides that “all persons who are regularly employed by the state...shall be entitled to accumulate annual leave on the basis of semi-monthly pay periods” at rates based on the employee’s total service.</p> <p>According to the <i>State of Alabama Personnel Manual</i>, “Each agency is responsible for computing and verifying the leave progression start dates for all employees, including those who transfer into the agency.” Service credit is given for the amount of time worked.</p> <p><u>Recommendation:</u> The Commission should compute and verify employees’ service dates to ensure that leave progression start dates are accurate before they are entered into the Government Human Resources System.</p>

Schedule of State Legal Compliance and Other Findings
October 1, 2017 through September 30, 2021

Ref. No.	Finding/Noncompliance
2021-006	<p><u>Finding:</u> The Commission did not submit vacancy notices to the Secretary of State for two members whose terms expired November 5, 2018; one member whose term expired November 5, 2019; two members whose terms expired November 5, 2020; and two members whose terms expired November 5, 2021. As a result, this could cause potential candidates for vacancies not to receive sufficient notice and cause the Commission to not receive input from all interested candidates to fill vacancies.</p> <p>The <i>Code of Alabama 1975</i>, Section 36-14-17(d)(1) states, “The chair of an existing board shall notify the Secretary of State by electronic means of a vacancy scheduled to occur on the board as a result of the expiration of a term at least 45 days before the vacancy occurs.”</p> <p><u>Recommendation:</u> The Commission should notify the Secretary of State of vacancies scheduled to occur at least forty-five days before the vacancy occurs.</p>

Financial Information

Summary Schedule of Receipts, Disbursements and Balances - All Funds
For the Period October 1, 2017 through September 30, 2021

	Education Trust Fund	Emergency Forest Fire Fund	Forestry Commission Operating Fund	Earmarked Volunteer Fire Department Fund	Total
Receipts					
Education Trust Fund	\$ 204,000.00				\$ 204,000.00
Forest Products Tax			21,997,822.03		21,997,822.03
Forest Product Industries			134,551.75		134,551.75
Public Lakes Fishing Permits			15,943.47		15,943.47
Fees Legal			16.25		16.25
Contract Fees			16,620.00		16,620.00
Fire Suppression			27,938.25		27,938.25
Other Fines and Forfeits Not Otherwise Classified			800.54		800.54
Easements and Other Non Mineral Land Use Rights			12,331.63		12,331.63
Lease of Oil and Gas Rights			2,377.58		2,377.58
Rents and Royalties Not Otherwise Classified			107,993.95		107,993.95
Insurance Recoveries			249,252.11		249,252.11
Reimbursements Not Otherwise Classified			433,202.76		433,202.76
Prior Year Refunds			52,768.49		52,768.49
Contract Services			4,000,388.48		4,000,388.48
Real Property			545,500.00		545,500.00
Salvage Equipment or Other Property			922,952.00		922,952.00
Timber			1,605,868.68		1,605,868.68
Park Sales, Rentals, and Fees			4,878.35		4,878.35
Seedling Sales			355,449.22		355,449.22
Non-Government Operating Contribution			119,442.30		119,442.30
Printing-Intragovernmental			132.00		132.00
Rents-Buildings - Intragovernmental			58,200.00		58,200.00
General Fund Allotments		920,100.00	35,356,693.00		36,276,793.00
Interfund State Programs			2,653,864.54		2,653,864.54
Interfund Federal Programs			2,870,179.52		2,870,179.52
Federal Operating Grants			26,346,346.05		26,346,346.05
Federal Operating Reimbursements			35,722.80		35,722.80
Local Government Grants, Multipurpose			176,209.42		176,209.42
County Forestry Collections			7,234,586.93		7,234,586.93
Tobacco Tax - County				80,621.59	80,621.59
Amounts Held in Custody for Others				127,344.13	127,344.13
Total Receipts	\$ 204,000.00	\$ 920,100.00	\$ 105,338,032.10	\$ 207,965.72	\$ 106,670,097.82

Summary Schedule of Receipts, Disbursements and Balances - All Funds
For the Period October 1, 2017 through September 30, 2021

	Education Trust Fund	Emergency Forest Fire Fund	Forestry Commission Operating Fund	Earmarked Volunteer Fire Department Fund	Total
Disbursements					
Personnel Costs	\$	\$ 318,101.00	\$ 43,609,431.78	\$	\$ 43,927,532.78
Employee Benefits		136,636.00	18,654,878.43		18,791,514.43
In-State Travel			588,252.92		588,252.92
Out-of-State Travel			99,052.08		99,052.08
Repairs and Maintenance			667,071.24		667,071.24
Rentals and Leases			146,935.43		146,935.43
Utilities and Communication			2,573,155.81		2,573,155.81
Professional Services		145,331.50	2,986,317.33		3,131,648.83
Supplies, Materials, and Operating Expenses	2,000.00		2,906,645.85		2,908,645.85
Transportation Equipment Operations		47,334.70	4,720,895.68		4,768,230.38
Grants and Benefits	142,000.00		8,318,004.94	282,567.35	8,742,572.29
Capital Outlay			4,717,058.50		4,717,058.50
Transportation Equipment Purchases		122,196.60	2,940,306.92		3,062,503.52
Other Equipment Purchases			884,630.73		884,630.73
Education Trust Fund Reversion	30,000.00				30,000.00
Total Disbursements	174,000.00	769,599.80	93,812,637.64	282,567.35	95,038,804.79
Excess (Deficiency) of Receipts Over Disbursements	30,000.00	150,500.20	11,525,394.46	(74,601.63)	11,631,293.03
Cash Balances at Beginning of Year		615,901.59	4,201,852.62	277,484.68	5,095,238.89
Cash Balances at End of Year	30,000.00	766,401.79	15,727,247.08	202,883.05	16,726,531.92
Reserved for End of Year Obligations	(30,000.00)		(4,893,076.52)		(4,923,076.52)
Unobligated Cash Balances at End of Year	\$	\$ 766,401.79	\$ 10,834,170.56	\$ 202,883.05	\$ 11,803,455.40

Schedule of Receipts, Disbursements and Balances - Education Trust Fund
For the Period October 1, 2017 through September 30, 2021

	2020-2021	2019-2020	2018-2019	2017-2018	Total
Receipts					
Education Trust Fund	\$ 60,000.00	\$ 60,000.00	\$ 42,000.00	\$ 42,000.00	\$ 204,000.00
Disbursements					
Supplies, Materials, and Operating Expenses				2,000.00	2,000.00
Grants and Benefits		60,000.00	42,000.00	40,000.00	142,000.00
Education Trust Fund Reversion	30,000.00				30,000.00
Total Disbursements	30,000.00	60,000.00	42,000.00	42,000.00	174,000.00
Excess of Receipts Over Disbursements	30,000.00				30,000.00
Cash Balances at Beginning of Year					
Cash Balances at End of Year	30,000.00				30,000.00
Reserve for End of Year Obligations	(30,000.00)				(30,000.00)
Unobligated Cash Balances at End of Year	\$	\$	\$	\$	\$

***Schedule of Receipts, Disbursements and Balances - Emergency Forest Fire Fund
For the Period October 1, 2017 through September 30, 2021***

	2020-2021	2019-2020	2018-2019	2017-2018	Total
Receipts					
General Fund Allotments	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 170,100.00	\$ 920,100.00
Disbursements					
Personnel Costs				318,101.00	318,101.00
Employee Benefits				136,636.00	136,636.00
Professional Services		106,021.00		39,310.50	145,331.50
Transportation Equipment Operations				47,334.70	47,334.70
Transportation Equipment Purchases	65,244.60	56,952.00			122,196.60
Total Disbursements	65,244.60	162,973.00		541,382.20	769,599.80
Excess (Deficiency) of Receipts Over Disbursements	184,755.40	87,027.00	250,000.00	(371,282.20)	150,500.20
Cash Balances at Beginning of Year	581,646.39	494,619.39	244,619.39	615,901.59	615,901.59
Cash Balances at End of Year	766,401.79	581,646.39	494,619.39	244,619.39	766,401.79
Reserved for Year-End Obligations		(66,244.60)		(242,191.42)	
Unobligated Cash Balances at End of Year	\$ 766,401.79	\$ 515,401.79	\$ 494,619.39	\$ 2,427.97	\$ 766,401.79

***Schedule of Receipts, Disbursements and Balances - Forestry Commission Fund
For the Period October 1, 2017 through September 30, 2021***

	2020-2021	2019-2020	2018-2019	2017-2018	Total
Receipts					
Forest Products Tax	\$ 5,566,801.94	\$ 5,374,036.98	\$ 5,412,308.79	\$ 5,644,674.32	\$ 21,997,822.03
Forest Product Industries	34,119.25	33,708.54	32,498.12	34,225.84	134,551.75
Public Lakes Fishing Permits	4,660.16	4,781.22	3,554.51	2,947.58	15,943.47
Fees Legal			16.25		16.25
Contract Fees	4,155.00	4,155.00	8,310.00		16,620.00
Fire Suppression	6,270.73	4,340.74	12,000.00	5,326.78	27,938.25
Other Fines and Forfeits Not Otherwise Classified			800.54		800.54
Easements and Other Non Mineral Land Use Rights			30.00	12,301.63	12,331.63
Lease Of Oil And Gas Rights	495.07	477.03	753.42	652.06	2,377.58
Rents and Royalties Not Otherwise Classified	21,975.00	25,018.20	26,150.00	34,850.75	107,993.95
Insurance Recoveries	153,471.92	26,804.52	33,377.63	35,598.04	249,252.11
Reimbursements Not Otherwise Classified	98,100.94	178,476.70	146,653.41	9,971.71	433,202.76
Prior Year Refunds	22,825.89	4,746.49	6,101.81	19,094.30	52,768.49
Contract Services	1,138,172.90	748,356.25	1,189,626.26	924,233.07	4,000,388.48
Real Property	280,000.00		265,500.00		545,500.00
Salvage Equipment or Other Property	7,277.34	548,356.52	219,665.12	147,653.02	922,952.00
Timber	475,690.23	266,803.83	590,438.68	272,935.94	1,605,868.68
Park Sales, Rentals, and Fees		2,800.00		2,078.35	4,878.35
Seedling Sales	107,601.35	74,668.31	90,155.86	83,023.70	355,449.22
Non-Government Operating Contribution	8,000.00	4,000.53	58,441.77	49,000.00	119,442.30
Printing-Intragovernmental	132.00				132.00
Rents-Building - Intragovernmental	37,600.00	6,300.00	7,700.00	6,600.00	58,200.00
General Fund Allotments	10,362,933.00	9,545,339.00	7,745,520.00	7,702,901.00	35,356,693.00
Interfund State Programs	571,783.75	577,502.00	1,501,339.83	3,238.96	2,653,864.54
Interfund Federal Programs	735,983.03	159,332.43	101,405.85	1,873,458.21	2,870,179.52
Federal Operating Grants	19,033,393.71	3,706,613.95	3,581,139.11	25,199.28	26,346,346.05
Federal Operating Reimbursements	7,289.65		27,433.15	1,000.00	35,722.80
Local Government Grants, Multipurpose	36,697.00	106,738.76	20,404.00	12,369.66	176,209.42
County Forestry Collections	1,793,596.88	1,830,584.76	1,778,958.72	1,831,446.57	7,234,586.93
Total Receipts	\$ 40,509,026.74	\$ 23,233,941.76	\$ 22,860,282.83	\$ 18,734,780.77	\$ 105,338,032.10

***Schedule of Receipts, Disbursements and Balances - Forestry Commission Fund
For the Period October 1, 2017 through September 30, 2021***

	2020-2021	2019-2020	2018-2019	2017-2018	Total
Disbursements					
Personnel Costs	\$ 11,616,630.11	\$ 11,297,213.72	\$ 10,716,098.16	\$ 9,979,489.79	\$ 43,609,431.78
Employee Benefits	4,903,241.42	4,848,797.65	4,609,314.65	4,293,524.71	18,654,878.43
In-State Travel	243,362.61	108,826.27	149,470.97	86,593.07	588,252.92
Out-of-State Travel	15,972.14	19,673.68	40,725.08	22,681.18	99,052.08
Repairs and Maintenance	307,200.17	85,567.81	119,387.04	154,916.22	667,071.24
Rentals and Leases	44,243.10	31,024.92	35,566.51	36,100.90	146,935.43
Utilities and Communication	625,452.72	654,327.88	614,082.01	679,293.20	2,573,155.81
Professional Services	685,386.94	897,366.11	818,361.62	585,202.66	2,986,317.33
Supplies, Materials, and Operating Expenses	743,591.40	760,813.96	687,975.46	714,265.03	2,906,645.85
Transportation Equipment Operations	1,286,484.47	1,094,489.34	1,247,743.49	1,092,178.38	4,720,895.68
Grants and Benefits	3,839,422.54	1,723,376.46	1,416,809.93	1,338,396.01	8,318,004.94
Capital Outlay	4,717,058.50				4,717,058.50
Transportation Equipment Purchases	891,359.52	980,666.23	996,797.21	71,483.96	2,940,306.92
Other Equipment Purchases	428,683.20	193,528.70	167,148.36	95,270.47	884,630.73
Total Disbursements	<u>30,348,088.84</u>	<u>22,695,672.73</u>	<u>21,619,480.49</u>	<u>19,149,395.58</u>	<u>93,812,637.64</u>
Excess (Deficiency) of Receipts Over Disbursements	10,160,937.90	538,269.03	1,240,802.34	(414,614.81)	11,525,394.46
Cash Balances at Beginning of Year	<u>5,566,309.18</u>	<u>5,028,040.15</u>	<u>3,787,237.81</u>	<u>4,201,852.62</u>	<u>4,201,852.62</u>
Cash Balances at End of Year	15,727,247.08	5,566,309.18	5,028,040.15	3,787,237.81	15,727,247.08
Reserved for Year-End Obligations	<u>(4,893,076.52)</u>	<u>(1,025,627.56)</u>	<u>(853,653.41)</u>	<u>(946,199.40)</u>	<u>(4,893,076.52)</u>
Unobligated Cash Balances at End of Year	<u>\$ 10,834,170.56</u>	<u>\$ 4,540,681.62</u>	<u>\$ 4,174,386.74</u>	<u>\$ 2,841,038.41</u>	<u>\$ 10,834,170.56</u>

***Schedule of Receipts, Disbursements and Balances - Volunteer Fire Departments Fund
For the Period October 1, 2017 through September 30, 2021***

	2020-2021	2019-2020	2018-2019	2017-2018	Total
Receipts					
Tobacco Tax - County	\$ 24,833.86	\$	\$ 52,614.79	\$ 3,172.94	\$ 80,621.59
Amounts Held in Custody for Others			127,344.13		127,344.13
Total Receipts	24,833.86		179,958.92	3,172.94	207,965.72
Disbursements					
Grants and Benefits		282,567.35			282,567.35
Excess (Deficiency) of Receipts Over Disbursements	24,833.86	(282,567.35)	179,958.92	3,172.94	(74,601.63)
Cash Balances at Beginning of Year	178,049.19	460,616.54	280,657.62	277,484.68	277,484.68
Unobligated Cash Balances at End of Year	\$ 202,883.05	\$ 178,049.19	\$ 460,616.54	\$ 280,657.62	\$ 202,883.05

Other Information

Commission Members and Official
October 1, 2020 through September 30, 2021

Commission Members		Term Expires
Hon. Joseph Twardy	Chairman	2021
Hon. Chris Langley	Member	2024
Hon. Robert N. Turner	Member	2025
Hon. Thornton Stanley	Member	2025
Hon. Robert P. Sharp	Member	2023
Hon. Jane T. Russell	Member	2023
Hon. William Sudduth, O.S.	Member	2021
Hon. Jerry M. Dwyer	Member	2018
Hon. Katrenia Kier	Member	2020
Hon. Stephen W. May, III	Member	2019

Official

Rick Oates
State Forester
513 Madison Ave.
Montgomery, AL 36104
Ph. (334) 240-9300
www.forestry.alabama.gov

Schedule of Charges

October 1, 2017 through September 30, 2021

Person/Official Charged	Date	Fund/ Account Local Bank Account	Amount Charged	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
Directly Charged To: Zachary Ellis	12/14/2018	Fund 0312	\$ 554.10	\$	\$	\$ 554.10	The employee received a longevity payment prior to attaining five years of state service. According to the Code of Alabama 1975 , Section 36-6-11, employees are eligible for a longevity payment after five years of state service.
Total Direct Charges			<u>\$ 554.10</u>	<u>\$</u>	<u>\$</u>	<u>\$ 554.10</u>	

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Order of the Chief Examiner

ORDER OF THE CHIEF EXAMINER

**RE: ALABAMA FORESTRY COMMISSION
OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2021**

This matter of an amount due from an employee was brought before me on the 12th day of October 2022, pursuant to the provisions of the *Code of Alabama 1975*, Section 41-5A-20. The employee failed to appear before me on that date; therefore, I am of the opinion that the employee has failed to show just cause why the amount due should not be paid. Therefore, relief is denied.

Entered this the 13th day of October, 2022.



Rachel Laurie Riddle
Chief Examiner